



State of Washington  
Department of Revenue  
Taxpayer Account Administration  
PO Box 47464  
Olympia WA 98504-7464

SEPTEMBER 2001

09

01

**OIL SPILL TAX RETURN**

☐ **ONLY** Fill in Box if Amended/Supplemental Return Information is Attached

Address Changes? ☐ business location ☐ mailing address ☐ both Business closed? ☐ Date closed \_\_\_\_/\_\_\_\_/\_\_\_\_.

Please make address changes to above label.

**Taxpayers With Direct Pay Certificates and Marine Terminal Operators (MTOs) Receiving for Themselves Report Here**

Line No.	No. of Barrels First Received This Month	Tax Rate	Tax Due
1		.05	

**MTOs Receiving for Others This Month Report Here**

Line No.	No. of Barrels First Received This Month	Tax Rate	Amount of Tax Owed This Month	Amount Collected for Tax Due This Month	Amount Unpaid (List on page 4 of this return)
2		.05			

**MTOs Remitting Tax Collected From Others for Product Received in a Previous Month**

Line No.	No. of Barrels First Received in a Prior Month	Tax Remitted (List on page 4 of this return)
3		

**Credit for Export(s)**

Line No.	Total No. of Barrels Exported	Amount of Tax Claimed as Credit Where You Paid the Tax	Amount of Tax Claimed as Credit Where a Previous Owner Paid the Tax (List on page 3)	Total Export Credit
4				

**Credit for Consumption or When Used as a Component to Manufacture a Non-Fuel Item**

Line No.	No. of Barrels	Amount of Tax Claimed as Credit For Consumption Other Than as Fuel	Amount of Tax Claimed as a Credit When Used as a Component in Manufacturing	Total Other Credit
5				

**Totals**

**THIS RETURN IS DUE OCTOBER 25, 2001**

TAXPAYERS MUST FILE A RETURN EVEN IF NO TAX IS DUE

\*ADD PENALTY  
IF PAYING AFTER OCTOBER 25, 2001  
MINIMUM \$5.00

5% After October 25, 2001  
10% After November 30, 2001  
20% After December 31, 2001

Signature

Phone

Date

Line No.	Description	Totals
6	Tax Due (from lines 1 and 2)	+
7	Tax From Prior Months (from line 3)	+
8	Total Oil Spill Credits (from lines 4 and 5)	-
9	Total Tax (subtract line 8 from lines 6 and 7)	=
10	Credit Notices Applied (attach Credit Notice)	-
11	Tax Due (subtract line 10 from line 9)	=
12	Penalty*	+
13	Interest	+
14	<b>Total Payment Enclosed**</b> (add lines 11 and 12)	=

**\*\* Do not pay this tax with your Combined Excise Tax Return**



## INSTRUCTIONS FOR COMPLETING THE OIL SPILL TAX RETURN

### **Taxpayers With Direct Pay Certificates**

If you have applied for and have received a direct payment certificate, you should report your transactions on line 1.

Enter the total number of barrels of your own crude oil or petroleum products first received in Washington during the taxable period from a waterborne vessel or barge.

Multiply the barrels received by the tax rate shown to get the amount of tax.

### **Marine Terminal Operators**

Marine Terminal Operators (MTOs) can be involved in three different types of transactions. Each is handled differently. First, receiving of the Marine Terminal Operators' own oil or petroleum products should be reported on line 1. Please follow the directions for "Taxpayers With Direct Pay Certificates" when reporting these transactions. Second, receiving of oil or petroleum products owned by a direct taxpayer should **not** be reported by the MTO. Third, receiving of oil or petroleum products owned by someone else, who is not a direct taxpayer, should be reported on line 2.

Instructions for completing line 2: In the first column, enter the total number of barrels first received this month for taxpayers that are not direct payers. You should include **all** barrels first received this month, including those where tax is due but has not been collected.

Multiply the number of barrels first received by the tax rate shown to get the amount of the tax. Then enter the amount actually collected. Subtract the amount collected from the amount owed to get the amount unpaid. All unpaid amounts must be listed on page 4, including amounts remaining unpaid from prior months. If the owner has unpaid amounts from more than one month, list each month on a separate line. Enter the amount unpaid in the last column.

Collections of tax for barrels received for others **in a prior month** should be reported on line 3. They should **also** be listed on page 4. For these monies, list the original month(s) received on separate lines on page 4 along with the amount paid for each. List only the barrels for which tax has been received. Do not list all barrels received in a previous month if some tax remains unpaid.

You, the marine terminal operator, are liable for the payment of these taxes. The amount of the taxes constitutes a debt from the taxpayer to you.

### **Credits for Export**

If you exported crude oil or petroleum products on which you have already paid this tax, enter the number of such barrels on line 4. In the next column you should record the amount of the tax that had been previously paid on these barrels.

If you exported crude oil or petroleum products on which a previous owner already paid this tax, enter the amount of tax paid on line 4 in the next box. List, on page 3, each previous owner and the amount of tax paid by each on the product that was exported.

### **Other Credits**

On line 5, enter the number of barrels of previously taxed oil or petroleum product which qualify for either of the two credits indicated.

In the second box, enter the amount of the oil spill tax previously paid on petroleum products you used as a consumer for a purpose other than as a fuel.

In the third box, enter the amount of this tax previously paid on petroleum products you used as a component or ingredient in the manufacture of an item which is not a fuel.

Enter the total of boxes two and three from this line in the last box.

### **Credit Return**

The end result of your tax due calculation may be a credit return. We will send a credit notice to those with credit returns. Credit notices may be exchanged for a refund, or used to offset future oil spill tax liabilities.

### **Filing**

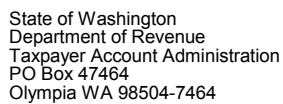
This return must be filed with the Washington State Department of Revenue on or before the 25th of the month following the taxable period. Penalty for late filing will be applied on all taxes received after the due date. A return must be filed even if no tax is due.

### **Payment**

Payment should be made by check or money order if it is sent through the mail. Make your check or money order payable to the Washington State Department of Revenue and mail to the Washington State Department of Revenue, Attention: OIL SPILL TAX, General Administration Building, PO Box 47464, Olympia WA 98504-7464.

### **Questions**

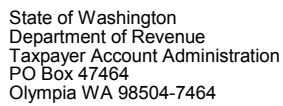
If you have questions or need help filling out this return, you may call the Department of Revenue at (360) 902-7063 for assistance.



## Oil Spill Tax Return

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Page 3



## Oil Spill Tax Return

### Cumulative Listing of This Month and Prior Months

**TOTAL UNPAID TAX**

Page 4